

Exhibit 128

From: Raj Shah <Raj.Shah@solo.com>
Sent: Wednesday, June 13, 2012 6:17 AM
To: Ben-Jacob, Michael
Subject: RE: Ezra

Thanks Michael.

From: Ben-Jacob, Michael [mailto:Michael.Ben-Jacob@kayescholer.com]
Sent: 13 June 2012 14:15
To: Raj Shah; Wells, Peter
Cc: 'rmarkowitz@argremgt.com'; Sanjay Shah; Graham Horn
Subject: Re: Ezra

We reviewed all of this in the last day or two and expect to get the response Out today.

Mbj

From: Raj Shah <Raj.Shah@solo.com>
To: Ben-Jacob, Michael; Wells, Peter
Cc: Richard Markowitz <rmarkowitz@argremgt.com>; Sanjay Shah <Sanjay.Shah@solo.com>; Graham Horn <Graham.Horn@solo.com>
Sent: Wed Jun 13 05:47:36 2012
Subject: RE: Ezra

Michael, Peter,

When do you think you will be in a position to reply to the questions raised by Norton Rose?

Please let me know if we you think a further call with Martin would be helpful.

Kind regards,
Raj

From: Raj Shah
Sent: 11 June 2012 20:52
To: Michael Ben-Jacob; Peter Wells; Richard Markowitz
Subject: Fwd: Ezra

See attached.

Begin forwarded message:

From: "Angsten, Stefan" <Stefan.Angsten@nortonrose.com>
Date: 11 June 2012 20:03:26 GMT+04:00
To: Raj Shah <Raj.Shah@solo.com>
Cc: "Krause, Martin" <martin.krause@nortonrose.com>
Subject: RE: Ezra

Hi Raj,

Please find attached the revised version of the letter to the German Federal Central Tax Authority based on our telephone conversation last Thursday. It is blacklined against the first draft from Kaye Scholer.

<<Letter-re-Ezra-NR-comments-2012-06-11.doc>>

As regards the statements on Sec. 51 et seq. German Fiscal Code, we have relied on the assumptions made in the telco, in particular as to the tuition fees, selection of students etc.

On page 4 you will find a yellow-marked paragraph referring to the non-applicability of Sec. 14 German Fiscal Code, i.e. the non-existence of a commercial business activity. The questions/confirmations inserted on page 4 and 5 are required to make a comprehensive statement on Sec. 14 German Fiscal Code which we will provide.

You may pass the document on to the persons in charge.

Kind regards
Stefan

Dr. Stefan Angsten
Rechtsanwalt, Steuerberater,
Debt Capital Markets / Asset Management

Norton Rose LLP

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stefan.angsten@nortonrose.com

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